

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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SECURITIES AND EXCHANGE COMMISSION,	:	No. 13-CV-01735 (GBD) (JCF)
	:	
Plaintiff,	:	ECF CASE
	:	
-against-	:	
	:	
CARRILLO HUETTEL LLP, et al.,	:	
	:	
Defendants.	:	
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DECLARATION OF DORIS D. SHORT
IN SUPPORT OF DEFENDANTS CARRILLO AND HUETTEL'S OPPOSITION TO
PLAINTIFF'S MOTION FOR DEFAULT JUDGMENT

I, Doris D. Short, pursuant to 28 U.S.C. § 1746, hereby declare under penalty of perjury that the following is true and correct to the best of my knowledge:

1. I am Senior Counsel to the law offices of Peckar & Abramson, P.C., counsel to defendant Luis J. Carrillo, and a member of the bar of this Court.
2. Attached as Exhibit A is a true and correct copy of an opinion letter, dated November 23, 2009, which was issued by Carrillo Huettel LLP to Scottsdale Capital Advisors.
3. Annexed as Exhibit B is a true and correct copy of an opinion letter, dated March 2, 2010, which was issued by Carrillo Huettel LLP to the Depository Trust Company.
4. Annexed as Exhibit C is a true and correct copy of an opinion letter, dated April 21, 2010, which was issued by Carrillo Huettel LLP to Scottsdale Capital Advisors.

Dated: October 14, 2016
New York, NY

By: _____/s/_____
Doris D. Short